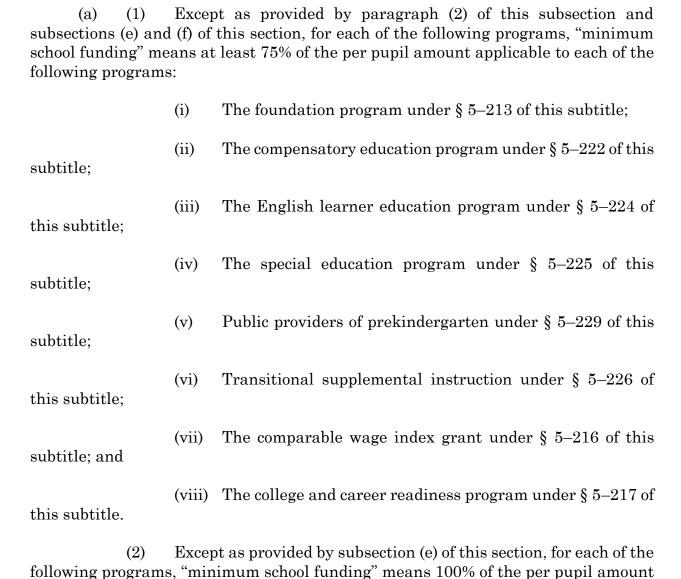
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(i) Private providers of prekindergarten under  $\S$  5–229 of this subtitle; and

applicable to each of the following programs:

(ii) The per pupil grant under the concentration of poverty program under  $\$  5–223 of this subtitle.

- (b) (1) For each school, the county board shall distribute the minimum school funding amount for the applicable program multiplied by the school enrollment for the applicable program.
- (2) On or before July 1, 2024, for fiscal year 2025, and each July 1 thereafter, each county board shall report on the county board's compliance with this section to the Department and the Accountability and Implementation Board established under Subtitle 4 of this title.
- (3) A county board may request a waiver under § 5–406 of this title from this provision for reasons including:
- (i) A significant shift in total school—level enrollment between the prior year and the current year;
- (ii) A significant shift in school-level enrollment of at-promise students between the prior year and the current year; and
- (iii) A significant difference in the amount of funding provided through the formula and the amount of expenditures necessary for a category of atpromise students.
- (c) On or before July 1, 2023, the Department shall, in collaboration with the Accountability and Implementation Board established under Subtitle 4 of this title:
- (1) Implement a financial management system and student data system capable of tracking and analyzing the requirements under this section and integrating local school system data; and
- (2) Update the "Financial Reporting Manual for Maryland Public Schools" to ensure uniformity in reporting expenditures for each school.
- (d) For fiscal years 2023 and 2024, each county board and the Department shall report to the Accountability and Implementation Board established under Subtitle 4 of this title expenditures for each school in accordance with the federal Every Student Succeeds Act requirements for reporting expenditures.
- (e) (1) A county board may exclude from the requirements of this section, countywide obligations and contracts for goods and services that cannot be allocated at the school level.

- (2) If a county board makes the exclusion under paragraph (1) of this subsection, the county board shall report the reason for the exclusion to the Department.
- (f) For the purposes of this section, subsection (a)(1)(iv) of this section may be reported in the aggregate for each county.

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